

# **APPLICATION FOR LICENSE**

## **CERTIFIED PUBLIC ACCOUNTANT**

### **PUBLIC ACCOUNTANT**

### **RECIPROCITY**



Department of Professional and Financial Regulation  
Office of Licensing and Registration

### **BOARD OF ACCOUNTANCY**

35 State House Station  
Augusta, ME 04333-0035

Office Telephone: (207)624-8627  
Hearing Impaired: (207) 624-8563  
Website: [www.MaineProfessionalReg.org](http://www.MaineProfessionalReg.org)

Office located at: 122 Northern Avenue, Gardiner, Maine

# APPLICATION INSTRUCTIONS

## Reciprocity

**COMPLETING THE APPLICATION FORM** – Answer all questions and return the following to this office:

- License application with **two checks** to the Board of Accountancy
  - \$50.00 Application Fee
  - \$65.00 License Fee and Criminal Background Check Fee
- Authorization for Interstate Exchange of Information and Licensure Information application (It is the applicant's responsibility to forward this form to their licensing state for completion)
- Documentation of Continuing Professional Education on a form provided by the Board

Incomplete applications will be returned.

**QUALIFICATIONS** – In order to qualify for a license as a Certified Public Accountant or Public Accountant by Reciprocity, the applicant must be currently licensed in another state or jurisdiction.

The Authorization for Interstate Exchange of Examination and Licensure Information form is essential to the application you are filing with the Board. Before approval of your application, the Accountancy Board must verify your examination credits and/or certificate and license status. Complete the top portion of this form and forward it to the appropriate Board of Accountancy. That Board, in turn, will complete the remainder of this form and return it to the Maine Board of Accountancy.

**CRIMINAL BACKGROUND CHECK** - Pursuant to 5 M.R.S.A. §5301-5303, the State of Maine is granted the authority to take into consideration an applicant's criminal history record. The Office of Licensing and Registration **requires** a criminal history records check as part of the application process for all applicants.

Public Law Chapter 401, sec. W-1, amends Title 25 §1541, sub-§6 to allow the State Bureau of Identification to charge a fee to government organizations for services provided. Therefore, as of October 1, 1999 all criminal background checks of individuals are subject to a fee as determined by the Commissioner of Public Safety.

**CERTIFIED PUBLIC ACCOUNTANT/PUBLIC ACCOUNTANT  
RECIPROCITY LICENSE APPLICATION**

Revised: 11/18/04

STATE OF MAINE  
DEPARTMENT OF PROFESSIONAL & FINANCIAL REGULATION  
OFFICE OF LICENSING AND REGISTRATION  
**BOARD OF ACCOUNTANCY**  
35 STATE HOUSE STATION  
AUGUSTA, ME 04333  
TEL: (207)624-8627 FAX: (207)624-8637  
HEARING IMPAIRED: (207)624-8563

Office Use Only

Ck # \_\_\_\_\_  
Amount: \_\_\_\_\_  
Cash #: \_\_\_\_\_  
☐ 4110-1446 - \$50.00  
☐ 4110-1421 - \$50.00(CPA)  
☐ 4110-1442 - 50.00(PA)  
☐ 4110-2619 - 15.00

**PLEASE CHECK TYPE OF LICENSE APPLYING FOR:**

☐ **CERTIFIED PUBLIC ACCOUNTANT**      ☐ **PUBLIC ACCOUNTANT**

|                                       |                                  |
|---------------------------------------|----------------------------------|
| <b>APPLICATION FEE:</b>               | <b>\$ 50.00 (non-refundable)</b> |
| <b>LICENSE FEE:</b>                   | <b>\$ 50.00</b>                  |
| <b>CRIMINAL BACKGROUND CHECK FEE:</b> | <b><u>\$ 15.00</u></b>           |
| <b>TOTAL DUE:</b>                     | <b><u>\$115.00</u></b>           |

**PAYMENT OPTIONS:** ☐ Check or Money Order Payable to "Treasurer State of Maine".

☐ Credit Card: MasterCard or VISA Only. Complete the following:

I authorize the State of Maine, Department of Professional & Financial Regulation, Office of Licensing & Registration to charge my MasterCard/VISA ☐☐☐☐ - ☐☐☐☐☐ - ☐☐☐☐ - ☐☐☐☐ Exp. Date \_\_\_\_/\_\_\_\_/\_\_\_\_  
in the amount of \$115.00. Signature: \_\_\_\_\_

**NOTICE REGARDING PUBLIC INFORMATION. CONTACT ADDRESS.** This application is a public record for purposes of Maine's Freedom of Access Law, 1 MRSA §401 et. seq. Public records must be made available to any person upon request. Information that you supply as part of this application is public information. Other licensing records to which this information may later be transferred are also considered public records. Where permitted by law, your name, license number, contact address and other information listed on this application may be posted on the State's website. Please indicate your contact address below to be used for mailing purposes and public notification including posting on the website.

**SOCIAL SECURITY NUMBER.** The following statement is made pursuant to the Privacy Act of 1974, Section 7(B). Disclosure of your social security number is mandatory. Solicitation of your social security number is solely for tax administration purposes pursuant to 36 M.R.S.A. Section 175 as authorized by the tax reform act of 1976 (42 U.S.C. Section 405(C)(2)(C)(I)). Your social security number will be disclosed to the State Tax Assessor or an authorized agent for use in determining filing obligations and tax liability pursuant to Title 36 of the Maine Revised Statutes. No further use will be made of your social security number and it shall be treated as confidential tax information pursuant to 36 M.R.S.A. Section 191.

**NOTE: INCOMPLETE APPLICATIONS WILL BE RETURNED.**

|                               |                                      |  |
|-------------------------------|--------------------------------------|--|
| Name of applicant:            |                                      |  |
| Contact Address:              |                                      |  |
| City:                         | State:                               | Zip Code:  |
| County:                       | Home Telephone: (____) _____ - _____ |  |
|                               | Work Telephone: (____) _____ - _____ |  |
| Social Security Number:       |                                      |  |
| Date of Birth: ____/____/____ |                                      | Sex: <input type="checkbox"/> Male <input type="checkbox"/> Female |
| Any other names used:         |                                      |  |

Have you ever been convicted of a crime other than a minor traffic violation? ☐Yes ☐No  
If yes, please list date(s), crime(s) and submit a copy of the Judgment and Commitment and a letter from you explaining the circumstances surrounding your conviction.

Within the last three years:

1. Has your right to practice public accounting been denied, revoked or suspended by any State or Federal agency? ☐Yes ☐No
2. Has your firm or any professional corporation of which you were a principal been the subject of any disciplinary proceeding by any State or Federal agency? ☐Yes ☐No

Have you ever been denied permission to sit for the Uniform CPA/PA Examination? ☐Yes ☐No  
If yes, please explain:

\_\_\_\_\_

\_\_\_\_\_

PRESENT OR LAST EMPLOYER: \_\_\_\_\_

COMPLETE ADDRESS: \_\_\_\_\_

DATES OF EMPLOYMENT: FROM: MO/YR \_\_\_\_\_ TO: MO/YR \_\_\_\_\_

TYPE OF BUSINESS: \_\_\_\_\_

EMPLOYER: \_\_\_\_\_

COMPLETE ADDRESS: \_\_\_\_\_

DATES OF EMPLOYMENT: FROM: MO/YR \_\_\_\_\_ TO: MO/YR \_\_\_\_\_

TYPE OF BUSINESS: \_\_\_\_\_

EMPLOYER: \_\_\_\_\_

COMPLETE ADDRESS: \_\_\_\_\_

DATES OF EMPLOYMENT: FROM: MO/YR \_\_\_\_\_ TO: MO/YR \_\_\_\_\_

TYPE OF BUSINESS: \_\_\_\_\_

**COLLEGE EDUCATION**

| NAME AND LOCATION | ATTENDANCE |    | DEGREE RECEIVED | DATE RECEIVED |
|-------------------|------------|----|-----------------|---------------|
|                   | FROM       | TO |                 |               |
|                   |            |    |                 |               |
|                   |            |    |                 |               |
|                   |            |    |                 |               |
|                   |            |    |                 |               |

**REFERENCES**

Obtain the signatures of three references, listing name, address, occupation and length of time they have known you. One reference should be a CPA/PA and the other two references should be persons who are not CPAs/PAs, all of whom have known you for the past three years. Relatives are not accepted. (If you are unable to fulfill these requirements, have this section completed by other individuals, using your own best judgment, and explain why you cannot fulfill the requirements of this section with a brief statement.)

I hereby certify by affixing my signature below, that I have known the applicant for no less than three years, and that the applicant is of good moral character.

| SIGNATURE | NAME & ADDRESS | OCCUPATION | LENGTH OF TIME KNOWN |
|-----------|----------------|------------|----------------------|
|           |                |            |                      |
|           |                |            |                      |
|           |                |            |                      |
|           |                |            |                      |

I HEREBY CERTIFY THAT THIS APPLICATION CONTAINS NO WILLFUL MISREPRESENTATION OR FALSIFICATION AND THAT THE INFORMATION GIVEN BY ME IS TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. I UNDERSTAND THAT ANY PERSON WHO PROCURES A LICENSE BY FRAUD IS GUILTY OF A MISDEMEANOR AND MAY BE PUNISHED BY A FINE, IMPRISONMENT, OR BOTH.

\_\_\_\_\_  
(Signature of Applicant)

Date: \_\_\_\_\_

# AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION

STATE OF MAINE  
DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION  
OFFICE OF LICENSING AND REGISTRATION  
**BOARD OF ACCOUNTANCY**  
35 STATE HOUSE STATION  
AUGUSTA, ME 04333  
TEL: (207)624-8627 FAX: (207)624-8637  
HEARING IMPAIRED: (207)624-8563

|                                  |             |  |              |
|----------------------------------|-------------|--|--------------|
| Last Name:                       | First Name: | Middle Name:   | Maiden Name: |
| Mailing Address:                 |             |  |              |
| City:                            | State:      | Zip Code:  |              |
| Social Security Number:          |             | Certificate Number, if Applicable:                                 |              |
| Date of Birth:<br>____/____/____ |             | Home Telephone: (____)____-____<br>Work Telephone: (____)____-____ |              |

I hereby request and authorize the \_\_\_\_\_ Board of Accountancy provide any and all pertinent information requested in this form to the Maine Board of Accountancy to complete an application filed with that agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

## SECTIONS A THROUGH D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY SECTION A: VERIFICATION OF EXAMINATION CREDITS:

The following are grades awarded on the Uniform CPA/PA Examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service. (Please use Section D of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA/PA exam was used; and if there is any reason why the grades should not be accepted.) Please list all grades, including failing grades, recorded for the applicant.

| Date of Examination | Candidate ID # | Audit | LPR<br>(Business Law) | FARE<br>(Theory) | ARE<br>(Practice) |
|---------------------|----------------|-------|-----------------------|------------------|-------------------|
|                     |                |       |                       |                  |                   |
|                     |                |       |                       |                  |                   |
|                     |                |       |                       |                  |                   |
|                     |                |       |                       |                  |                   |

1. Was the applicant ever denied admission to the Exam? ☐Yes ☐No (If yes, please use Section D of this form.)
2. If the applicant has not completed the CPA/PA Exam, are there any restrictions preventing him/her from sitting in your state? ☐Yes ☐No

3. If the candidate has not passed all parts of the CPA/PA Exam, indicate above the expiration date of those parts that have been passed and for which credit has been given.

## **SECTION B: CERTIFICATE/LICENSURE (PERMIT) STATUS:**

### **CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT/PUBLIC ACCOUNTANT**

1. The applicant was granted an original/reciprocal (circle one) CPA/PA Certificate number \_\_\_\_\_ Issued \_\_\_\_/\_\_\_\_/\_\_\_\_ which is in good standing unless otherwise noted in Section D of this form.

### **LICENSE/PERMIT TO PRACTICE PUBLIC ACCOUNTING**

**(If licensing is the responsibility of another agency, please forward and request completion of applicable section.)**

2. ☐Yes ☐No This state is a two-tier state.
3. ☐Yes ☐No The license/permit from this Board is in good standing and expires \_\_\_\_\_.
4. ☐Yes ☐No The applicant is currently licensed to engage in the practice of public accounting.
5. ☐Yes ☐No Has there ever been any disciplinary action instituted against the applicant? If yes, please explain in Section D.
6. If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement.
- \_\_\_\_\_ License/Permit not required
- \_\_\_\_\_ Pay appropriate fee and/or post bond
- \_\_\_\_\_ Complete acceptable work experience
- \_\_\_\_\_ Complete continuing professional education requirements
- \_\_\_\_\_ Other (please specify) \_\_\_\_\_

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## **SECTION C: ADDITIONAL INFORMATION REQUESTED:**

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## **SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS ON INFORMATION PROVIDED**

(Official seal and signature must be affixed to attached sheets if needed to respond to inquiry.)

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The information provided herein is correct to the best of my knowledge.

Official Board Seal

\_\_\_\_\_  
Board/Agency

\_\_\_\_\_  
Official Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

# SUMMARY OF CONTINUING PROFESSIONAL EDUCATION

PLEASE PRINT – NO COMPUTER PRINTOUTS ACCEPTED      CPA/PA NUMBER \_\_\_\_\_  
NAME \_\_\_\_\_ MAILING ADDRESS \_\_\_\_\_  
CITY/TOWN \_\_\_\_\_ STATE \_\_\_\_\_ COUNTY \_\_\_\_\_ ZIP \_\_\_\_\_  
TELEPHONE NUMBER \_\_\_\_\_ YOUR EMPLOYER \_\_\_\_\_

## SUMMARY OF CONTINUING PROFESSIONAL EDUCATION – SEPTEMBER 1, 2001 TO AUGUST 31, 2002

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |

### Credit as an Instructor, Discussion Leader or Speaker (See Chapter 5 of the Rules for Limitations)

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
|         |                           |      |          |       |
|         |                           |      |          |       |

## SUMMARY OF CONTINUING PROFESSIONAL EDUCATION – SEPTEMBER 1, 2002 TO AUGUST 31, 2003

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |

### Credit as an Instructor, Discussion Leader or Speaker (See Chapter 5 of the Rules for Limitations)

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
|         |                           |      |          |       |
|         |                           |      |          |       |

OVER



**SUMMARY OF CONTINUING PROFESSIONAL EDUCATION – SEPTEMBER 1, 2003 TO AUGUST 31, 2004**

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |
|         |                           |      |          |       |

**Credit as an Instructor, Discussion Leader or Speaker (See Chapter 5 of the Rules for Limitations)**

| Sponsor | Program Title/Description | Date | Location | Hours |
|---------|---------------------------|------|----------|-------|
|         |                           |      |          |       |
|         |                           |      |          |       |

**TOTAL CONTINUING PROFESSIONAL EDUCATION HOURS****Refer to Chapter 5 of the Rules**

|  |  |
|--|--|
| For the Period Ending August 31, 2002        |  |
| For the Period Ending August 31, 2003        |  |
| For the Period Ending August 31, 2004        |  |
| Total for Three Years Ending August 31, 2004 |  |

**I affirm that I have successfully attended said continuing professional education courses, that all statements, claims and representations are true and correct under the penalties of perjury.**

**Signature:** \_\_\_\_\_**Date:** \_\_\_\_\_